COMMERCIAL CREDIT EQUIPMENT CORP. McCULLAGH LEASING, INC.

300 St. Paul Place Baltimore, Maryland 21202 301/332-3000

Telex: 87-428

November 16, 1982

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INTERSTATE COMMERCE COMMISSION

Secretary
Interstate Commerce Commission
Constitutional Avenue & 12th St., N.W.
Washington, D.C. 20423

Dear Sir:

This letter is written pursuant to Title 49, Code of Federal Regulations, Subtitle B, Chapter X, Part 1116. Enclosed for filing is an original and two certified true copies of a Release for Schedule No. 1, page 3, in which Commercial Credit Equipment Corp., successor by merger to Commercial Credit Industrial Corp., of 300 St. Paul Place, Baltimore, Maryland 21202, is the Releaser and Publicker Industries, Inc., of 1429 Walnut Street, Philadelphia, Pennsylvania is the party released.

The Release covers Schedule No. 1, page 3 executed pursuant to Equipment Lease No. E-2588 by Commercial Credit Equipment Corp., successor by merger to Commercial Credit Industrial Corp., and Publicker Industries, Inc. Schedule No. 1, page 3 was recorded with the Interstate Commission on February 16, 1972, and bears recordation number 6215-C.

A general description of the equipment covered by the document is one (1) tank car bearing serial number PUBX 164 (UTLX 1039).

The undersigned is a Vice President of the Releaser, Commercial Credit Equipment Corp., successor by merger to Commercial Credit Industrial Corp., and has knowledge of the matters set forth in the Release. The original Release should be returned to Publicker Industries, Inc. at 1429 Walnut Street, Philadelphia, Pennsylvania.

Very truly yours,

Russ J. Reynolds Vice President

RJR/t1

Enclosures

RECORDATION NO. L. 215-6

State of Maryland)
(City of Baltimore)

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INTERSTATE COMMERCE COMMISSION

I, Yaren & Hudhad, a Notary Public
in and for said City and State, do hereby state that I have
compared the attached copy of the Release to the original and
certify that it is a true and correct copy in all respects.
IN WITNESS WHEREOF. I have hereunto set my hand and

IN WITNESS WHEREOF, I have hereunto set my hand and official seal this 18th day of 1982.

Notary Public

My Commission expires: July 1, 1986

RELEASE

This Release of Schedule No. 1, page 3, made this of the page 3, made this day of the page 3, made 4, made 4,

WHEREAS, Commercial Credit Equipment Corp., successor by merger to Commercial Credit Industrial Corp., as Lessor, and Publicker Industries, Inc., of 1429 Walnut Street, Philadelphia, Pennsylvania, as Lessee, executed Schedule No. 1, page 3 pursuant to Equipment Lease No. E-2588; and

WHEREAS, a general description of the equipment covered by Schedule No. 1, page 3, is one (1) tank car bearing serial number PUBX 164 (UTLX 1039); and

WHEREAS, Schedule No. 1, page 3, was recorded with the Interstate Commerce Commission on February 16, 1972, and bears recordation number 6215-C; and

WHEREAS, the said Publicker Industries, Inc., having fully paid and satisfied the said Schedule No. 1, page 3, is entitled to have the equipment thereby affected released from the operation and effect thereof.

WHEREFORE NOW THIS RELEASE WITNESSETH, That for good and valuable considerations, the receipt and sufficiency whereof are hereby acknowledged, the said Commercial Credit Equipment Corp., successor by merger to Commercial Credit Industrial Corp., does hereby release the said Schedule No. 1, page 3 and grant the equipment thereby affected into the said Publicker Industries, Inc., to be held by it in the same manner as if the said Schedule No. 1, page 3 had never been made.

WITNESS the hand and seal of the said releaser.

Attest:	COMMERCIAL CREDIT EQUIPMENT CORP., Successor by Merger to Commercial Credit Industrial Corp.
Secretary	By: Vice President

On this Add day of foremore, 1982, before me personally appeared to me, personally known, who being by me duly sworn, and says that he is the Vice President of Commercial Credit Equipment Corp., successor by merger to Commercial Credit Industrial Corp., that the seal affixed to the foregoing instrument is the corporate seal of said corporation, that said instrument was signed and sealed on behalf of said corporation, and he acknowledges that the execution of the foregoing instrument was the free act and deed of said corporation.

My Commission Expires:

Notary Public